

Tax Alert

October 2026
English and Romanian

forvis mazars



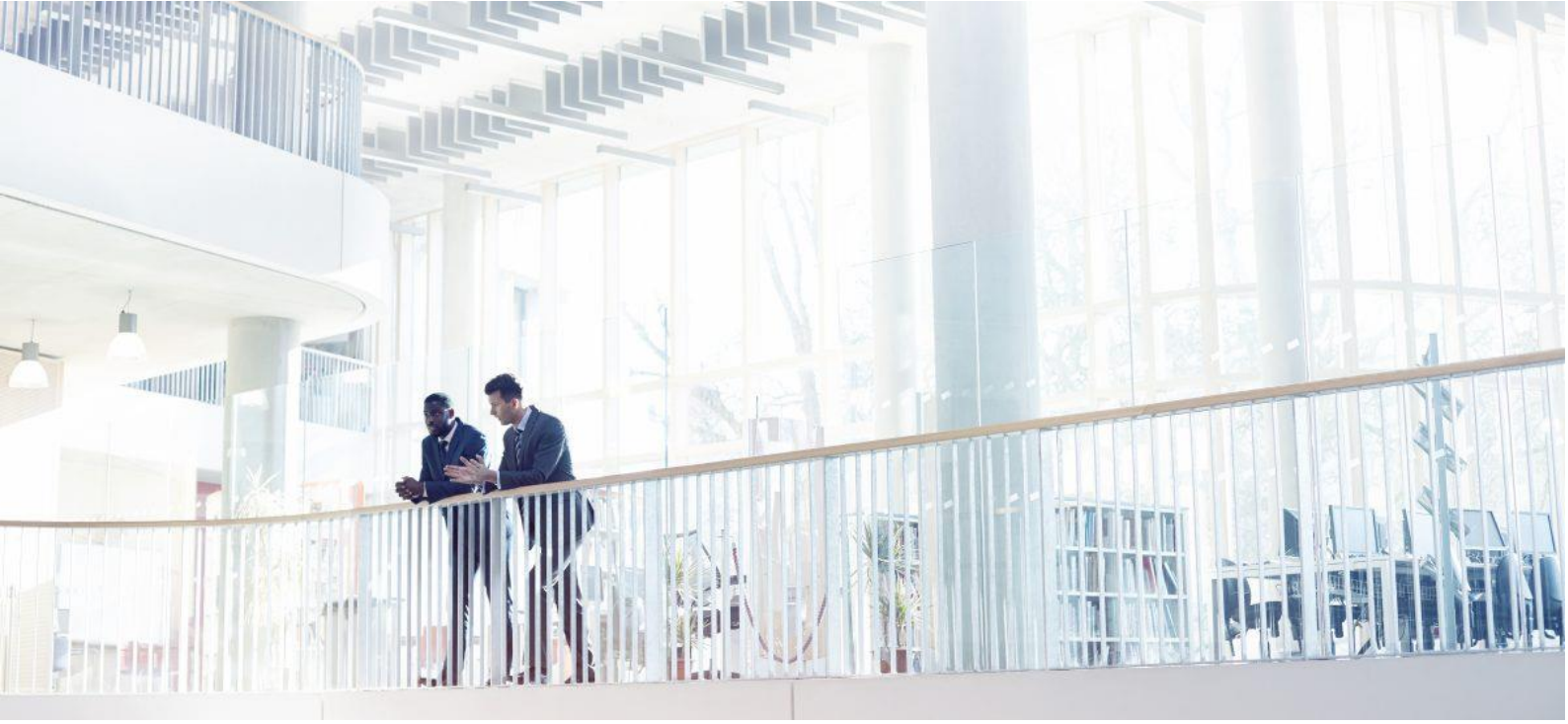
Order of the President of the National Agency for Fiscal Administration approving the procedure for establishing joint and several liability

On 14 October 2026, Order No. 1,163/2026 of the President of the National Agency for Fiscal Administration, approving the procedure for establishing joint and several liability regulated by Articles 25 and 26 of Law No. 207/2015 regarding the Fiscal Procedure Code, was published in the Official Gazette of Romania, Part I, No. 859. The new procedure replaces the previous procedure regulated by NAFA Order No. 127/2014.

Key provisions:

- An individual assessment of the circumstances of each person concerned is introduced, as the person's capacity or connection with the debtor alone is not sufficient to establish joint and several liability.
- The tax authority must review the available documents and information, as well as the relevant elements for determining bad faith or attributable conduct, as applicable;
- The person concerned is summoned to a hearing and may review the documentation and submit explanations, documents and a point of view before any decision is issued;
- If the legal conditions for establishing joint and several liability are not met, the procedure is closed. Otherwise, if the legal conditions are met, the tax authority may issue a decision establishing joint and several liability;
- The new provisions also applies to proceedings pending on its effective date, without affecting procedural acts previously carried out in accordance with the law or legal effects already produced.

Submit RfP



Ordin al președintelui Agenției Naționale de Administrare Fiscală pentru aprobarea procedurii de atragere a răspunderii solidare

La data de 14 octombrie 2026, a fost publicat în Monitorul Oficial al României, Partea I, nr. 859, Ordinul președintelui Agenției Naționale de Administrare Fiscală nr. 1.163/2026, pentru aprobarea Procedurii de atragere a răspunderii solidare reglementată de dispozițiile art. 25 și 26 din Legea nr. 207/2015 privind Codul de procedură fiscală. Noua procedură înlocuiește procedura anterioară reglementată prin Ordinul ANAF nr. 127/2014.

Aspecte cheie:

- Este introdusă analiza individuală a situației fiecărei persoane vizate, simpla calitate sau legătură cu debitorul nefiind suficientă pentru atragerea răspunderii solidare;
- Organul fiscal trebuie să analizeze documentele și informațiile disponibile, precum și elementele relevante pentru stabilirea relei-credințe sau a conduitei imputabile, după caz;
- Persoana vizată este convocată la audiere, având posibilitatea de a consulta documentația și de a prezenta explicații, documente și un punct de vedere înainte de emiterea unei eventuale decizii;
- Dacă nu sunt îndeplinite condițiile legale pentru atragerea răspunderii solidare, procedura încetează; in cazul in care sunt îndeplinite, organul fiscal poate emite decizia de atragere a răspunderii;
- Noile prevederi se aplică și procedurilor aflate în curs la data intrării în vigoare, fără a afecta actele procedurale legal îndeplinite anterior și efectele juridice deja produse.

Solicită o ofertă

Forvis Mazars Alert contains a selection of the latest major issues which occurred in the Romanian legislative framework; it is intended only to provide information and, hence, shall not be deemed to provide professional advice or consultancy. Therefore, we assume no responsibility in this respect. Should you require any information related to the foregoing, please do not hesitate to contact us.

If you would like to subscribe to Forvis Mazars newsletters, please access this link.

Contacts



Edwin Warmerdam
Partner, Head of Tax
edwin.warmerdam@forvismazars.com



Bianca Vlad
Partner, Tax
bianca.vlad@forvismazars.com



Lucian Dumitru
Partner, Tax
lucian.dumitru@forvismazars.com



Liviu Gheorghiu
Partner, Tax
liviu.gheorghiu@forvismazars.com

About Forvis Mazars
Forvis Mazars is a leading global professional services network. The network operates under a single brand worldwide, with just two members: Forvis Mazars LLP in the United States and Forvis Mazars Group SC, an internationally integrated partnership operating in over 100 countries and territories. Both member firms share a commitment to providing an unmatched client experience, delivering audit & assurance, tax and advisory services around the world. Together, our strategic vision strives to move our clients, people, industry and communities forward.

Forvis Mazars is the brand name for the Forvis Mazars Global network (Forvis Mazars Global Limited) and its two independent members: Forvis Mazars LLP in the United States and Forvis Mazars Group SC. Forvis Mazars Global Limited is a UK private company limited by guarantee and does not provide any services to clients.

Visit **forvismazars.com** to learn more.

About Forvis Mazars in Romania
In Romania, Forvis Mazars has 30 years of experience in audit, tax, financial advisory, outsourcing, consulting, and sustainability. We empower over 370 people to deliver our promise to clients with confidence.

Visit **forvismazars.com/ro** to learn more.

© Forvis Mazars in Romania
.com/ro

forvis mazars